

EXHIBIT C

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

STONINGTON PARTNERS, INC., a Delaware Corporation, STONINGTON CAPITAL APPRECIATION 1994 FUND L.P., a Delaware Partnership and STONINGTON HOLDINGS, L.L.C., a Delaware limited liability company,
Plaintiffs,

v.

DEXIA, S.A. and DEXIA BANK BELGIUM (formerly known as ARTESIA BANKING CORP., SA),
Defendants.

No.: 04-CV-10411 (PBS)

GARY B. FILLER and LAWRENCE PERLMAN, Trustees of the TRA Rights Trust,
Plaintiffs,

v.

DEXIA, S.A. and DEXIA BANK BELGIUM (formerly known as ARTESIA BANKING CORP., SA),
Defendants.

No.: 04-CV-10477 (PBS)

JANET BAKER and JAMES BAKER, JKBaker LLC and JMBaker LLC,
Plaintiffs,

v.

DEXIA, S.A. and DEXIA BANK BELGIUM (formerly known as ARTESIA BANKING CORP., SA),
Defendants.

No.: 04-CV-10501 (PBS)

DECLARATION OF KAREN C. DYER IN SUPPORT OF RESPONSE TO DEXIA BANK BELGIUM'S MOTION TO COMPEL A COMPLETE RESPONSE TO ITS SECOND SET OF INTERROGATORIES TO BAKER, FILLER AND STONINGTON PLAINTIFFS

KAREN C. DYER, declares pursuant to 28 U.S.C. § 1746 that:

1. I am a member of the law firm of Boies Schiller & Flexner, LLP, which represents James Baker, Janet Baker, JK Baker LLC and JM Baker LLC (collectively, the "Baker Plaintiffs") in the above-captioned action *Baker v. Dexia, S.A.*, No.: 04-CV-10501-PBS. On October 18, 2005, the Court granted leave for me to appear *pro hac vice* in that action. Unless otherwise indicated, I have personal knowledge of the matters addressed in this declaration. I am over the age of 18 and am fully competent to testify.

2. I submit this declaration in response to Defendant Dexia Bank Belgium's Motion to Compel a Complete Response to its Second Set of Interrogatories to Baker, Filler and Stonington Plaintiffs (the "Motion").

3. Baker Plaintiffs have objected to providing, and have withheld, information responsive to Dexia Bank Belgium's Second Set of Interrogatories to the Baker Plaintiffs only to the extent that they are contractually obligated to KPMG LLP to maintain certain information in confidence. Apart from complying with their contractual obligations, Baker Plaintiffs do not oppose the Motion.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 30th day of June 2006.

/s/Karen C. Dyer

Karen C. Dyer

Fla. Bar #: 716324